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Debl Bonacquisti MAIL STOP ISSUE FEE To: From: Hewlett-Packard 571-273-2885 Pages: 4 (Including fax cover page) Fax: May 17, 2006 Date: Phone: Application No. 10/038239 HP No. 200301913-1 Re: 01/04/02 Ried:

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The following documents are being transmitted:

For Review

Comments on Statement of Reasons for Allowance (1 pages)

PTOL-85 Part B - Fee Transmittal (1 page + 1 copy)

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Application No. 19/138,239 Response, dated: May 3, 2006 Reply to Office Action mailed: March 24, 2006

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application 10/038,239 Filing Date: 01/04/2002

Inventor(s): REEVES, Drue A.

For: Virtual Media From a Directory Service

Confirmation No. 7875 Group Art Unit: 2132

Examiner: LEMMA, Samson B. Attorney Docket: 200301913-1

MAIL STOP ISSUE FEE Commissioner for Patients P.O. Box 1450 Alexandria, VA 22313-1450 Certificate of Transmission under 37 CFR 1.8

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COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

Dear Sir:

The Notice of Allowance mailed March 24, 2006 included a statement of the Examiner's reasons for allowance.

For the reasons set forth in the Responses dated September 27, 2005 and February 24, 2005, Applicant does not agree with the Examiner's assertions "Belanger discloses all the limitation (sic) before the claim was amended" and "The combination of Belanger and Microsoft disclosed most of the limitation (sic) of dependent claims 2-3 and 19."

Each of the allowed independent claims 1, 14 and 17 is patentably distinguished from the cited references by the combination of elements as recited in that particular claim.

Entry of these comments into the record is respectfully requested.

Date: May 3, 2005

Hewlett-Packard Company

Intellectual Property Administration

PO Box 272400

Fort Oblins, 00 80527-2400

Respectfully submitted,

N. Rhys Merrett Attorney for Applicant, Reg. No. 27,250

Tejephone: (425) 402-4638